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3 **UNITED STATES DISTRICT COURT**
4 **NORTHERN DISTRICT OF CALIFORNIA**
5 **SAN JOSE DIVISION**
6

7 UNITED STATES OF AMERICA,

8 Petitioner,

9 v.

10 ADIL HIRAMANNEK,

11 Respondent.

Case No. [17-cv-03389-BLF](#)

**ORDER DENYING EXPEDITED
REQUEST TO CORRECT THE
MISUNDERSTOOD DOCKET # 21**

[Re: ECF 26]

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13 On June 30, 2017, Respondent Adil HirananeK filed an “expedited request to correct the
14 misunderstood docket # 21; alternatively request a CMC.” Mot., ECF 26. In this request, Mr.
15 HirananeK essentially asks the Court to reconsider its prior order granting Respondent’s request
16 for clarification. ECF 22. Mr. HirananeK indicates that the Court misunderstood his prior request
17 because it issued an Order to Show Cause (“OSC”) regarding the enforcement of the Internal
18 Revenue Service (“IRS”)’s summons rather than permitting an intervening response to the
19 Government’s petition. Mot. 1; *see* OSC, ECF 23. Given the posture of Respondent’s paper, the
20 Court construes it as a motion for leave to file a motion for reconsideration and the motion for
21 reconsideration itself. Because Civil Local Rule 7-9(a) requires parties to obtain leave of Court
22 before filing a motion for reconsideration, in this order, the Court addresses only the motion for
23 leave to file a motion for reconsideration, which the Court DENIES.

24 Mr. HirananeK’s primary argument is that the Government’s petition to enforce the IRS
25 summons should be treated as a complaint, and therefore, he should be entitled to file an
26 intervening response to the petition before any OSC is issued. Mot. 1. In part, Mr. HirananeK
27 relies on *Wild v. United States*, 362 F.2d 206, 209 (9th Cir. 1966). Respondent’s reliance on *Wild*,
28 however, is unavailing. In *Wild*, the Ninth Circuit affirmed the district court’s order granting the

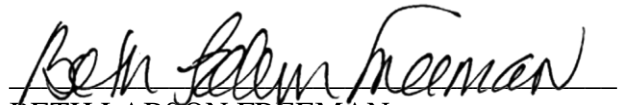
1 IRS's petition for enforcement of a summons. In so doing, the Ninth Circuit found that the
2 appellants had not been denied their procedural rights where they had an opportunity to answer the
3 petition and a hearing. 362 F.2d at 209; *see also United States v. Benoit*, No. 06CV657, 2006 WL
4 1867930, at *3 (N.D. Cal. May 26, 2006) (denying respondent's request for additional time to
5 respond to the Government's petition to enforce an IRS summons where respondent filed a motion
6 to dismiss in response to the petition because he "was provided with an opportunity to respond" to
7 the petition through his motion to dismiss).

8 Here, the Court has afforded Mr. Hiranamek the same opportunity to respond to the
9 petition and to have a hearing. *See generally* OSC (allowing Respondent to file a response to the
10 petition at least 21 days before the hearing and setting a hearing on the OSC). At the August 10
11 hearing on the OSC, the Court will hear argument from both Petitioner and Respondent and
12 determine whether the IRS summons should be enforced based upon that hearing and the
13 submitted papers. And, Mr. Hiranamek has filed a motion to dismiss in a related case, which will
14 also be heard on August 10, 2017.¹ *See United States v. Hiranamek*, No. 17-cv-3392, ECF 23.

15 Accordingly, Respondent has provided no adequate basis upon which the Court could
16 grant his motion, and thus, the Court DENIES the motion.

17 **IT IS SO ORDERED.**

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19 Dated: July 6, 2017

20 
21 BETH LABSON FREEMAN
22 United States District Judge
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27 ¹ The Court has set a hearing on Respondent's motion to dismiss for August 10, 2017. *See* No.
28 17-cv-3392, ECF 25. Respondent's motion to dismiss will be heard along with the separate orders
to show cause why the IRS summons should not be enforced. Mr. Hiranamek shall be prepared to
respond to the Government's petitions to enforce the IRS summons as well as to discuss his
motion to dismiss at the hearing.